

## Carryover

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### Procedural Bulletin # 6

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#### Purpose

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1. To establish guidelines for the disposition of DOC Grant Carryover (unspent funds).
2. To provide the proper format for completion of the Carryover Request form.

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#### Definition of Carryover

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- A. Carryover refers to monies left unspent at the end of the fiscal year in Grant funds, after all encumbrances have been identified.
- B. Non-grant funds such as CTP and Project Income do not have carryover. These funds keep a continuously running balance which does not end at fiscal year-end.

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#### Procedures

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**A. Carryover amounts less than \$100**

If the carryover is determined to be less than \$100 after the annual fiscal audit, the amount does not revert back to DOC. Monies should be transferred out of the grant fund (using the Transfer Request Form) and put into Project Income.

**B. Carryover amounts of \$100 or more**

If the carryover is determined to be \$100 or more after the annual fiscal audit, the amount reverts back to DOC. After the fiscal audit, an invoice will be generated by DOC for the appropriate amount. The invoice is to be paid using a claim through the county auditor's office. NOTE: money to pay invoice must be taken out of the fund where the money was remaining (not the current grant fund but the prior year grant fund).

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#### Carryover Requests

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- A. If the grant entity anticipates a balance of remaining State Grant Funds at the end of the fiscal year, a request to keep the carryover should be made by May 1<sup>st</sup> of that fiscal year. This is to inform IDOC of the plans for the carryover and review justification for the funds. The submission prior to 5/1 of the fiscal year does not require the approval of the Advisory Board.
- B. After the remaining balance is confirmed from the IDOC fiscal audit, the Advisory Board approved "CARRYOVER REQUEST" form must be submitted to your Program Director to review. The justification should be thorough in detail to explain the reasons for the unspent funds and the

justification for the carryover. The **minor** points of the carryover must be included on the form from where they were budgeted to where they will be budgeted for the current fiscal year. The carryover transfer does not require the use of “**TRANSFER/ADDITIONAL APPROPRIATION FORM**” as the appropriation and transfer is included in this form.

**If the Carryover request is approved, the funds must be transferred into the current State Grant Funds account and adjusted on the monthly financial form.** The date of approval and justification must be included in the “notes” section of the financial form.

# CARRYOVER REQUEST

County and Entity Name: \_\_\_\_\_

1. Request to keep Carryover			
From Minor Point #	Minor Point Name	Amount	State Fund Year
TOTAL			

2. Appropriate to Current State Fund Account			
To Minor Point #	Minor Point Name	Amount	State Fund Year
TOTAL			

JUSTIFICATION: \_\_\_\_\_

Authorized by: \_\_\_\_\_ Date: \_\_\_\_\_  
 Advisory Board Approval: ☐ Yes ☐ No Date: \_\_\_\_\_

\*\*\*\*\*FOR DOC USE ONLY\*\*\*\*\*

☐ Approved ☐ Denied

Comments:

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Reviewed by: \_\_\_\_\_ Title: \_\_\_\_\_  
 Date: \_\_\_\_\_